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October 15, 2001

Thomas C. Nash, Esq.
Assistant Region Counsel
US EPA – Region 5
77 West Jackson Street
Chicago, IL 60604-3590

**RE: The Chemical Recovery Systems Site, Elyria, Ohio (the "Site")
EPA Letter of September 28, 2001 re Proposed Approach to
Preparing a Volumetric Ranking and Waste In List (the "Letter")**

Dear Mr. Nash:

The EPA, by letter dated September 28, 2001 notified PRPs at this site of a proposed approach to preparing a volumetric ranking and waste-in list for this site. EPA requested comments on that proposal be submitted to you on or before October 15, 2001.

I am submitting this comment to that proposal, on behalf of my client, Henkel Corporation ("Henkel").

According to the EPA letter, based on the evidence currently available to EPA, Techlaw, the EPA's PRP search contractor, has submitted a proposal to EPA concerning this matter. It is attached to EPA's letter of September 28, 2001. The evidence includes admissions made by Responsible Parties, witness statements, accounting ledgers, and other documentary evidence found in the files of the Chemical Recovery Systems Company.

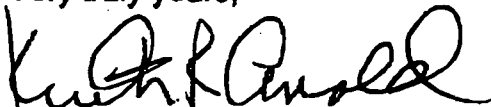
At this time, Henkel has no particular comment on the proposed procedures, which will include application of certain stated assumptions; assigning proxy values for dollar values to account for data gaps in the Dirty Inventory List; and statistical sampling of certain data to arrive at an approximate proxy value of gallons to be calculated to correspond with a dollar amount.

However, Henkel submits this comment regarding the manner in which information, which may be attributed to it should be presented.

Since the Dirty Inventory List is a major component of the methods and procedures to be employed in this undertaking, Henkel urges that the calculations for "The Dexter Corporation" and "the Hysol Division" as they both appear separately on the Dirty Inventory List, be separately performed and the results relating to each of those entities be kept separate in any "final Volumetric Ranking and Waste-In List" resulting from the proposal.

The submission of this comment is based on Henkel's position that while it may have responsibility for the "Hysol Division" volume reflected on the Dirty Inventory List, it does not believe that "The Dexter Corporation" volume relates to any business or entity purchased by Loctite, Henkel's affiliate. This is the position Henkel expressed in its 104(e) Response. Keeping those volumes separate will facilitate the ultimate resolution of this matter should Henkel's position be accepted by EPA.

Very truly yours,



Kenneth R. Arnold

cc: J. Richter

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